

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF DELAWARE

In re:)	
W.R. GRACE & CO., et al.)	
)	
Debtors.)	Bk. No. 1:01-01139
)	Jointly administered
)	
)	Chapter 11
)	
)	Related to Docket No. 1064

**CERTIFICATION OF NO OBJECTION REGARDING MOTION
OF THE UNITED STATES INTERNAL REVENUE SERVICE
FOR RELIEF FROM THE AUTOMATIC STAY**

The undersigned, counsel to the United States Internal Revenue Service, certifies that:

1. On November 1, 2001, the Notice of Motion and Motion of the United States Internal Revenue Service For Relief from the Automatic Stay ("Motion") (Docket No. 3557), were filed with the Bankruptcy Court.
2. Objections to the Motion were required to have been filed with the Court and served on the undersigned so as to be received on or before 4:00 p.m. on December 6, 2001 ("Objection Deadline"). The Objection Deadline was extended for the Unsecured Creditor's Committee until December 13, 2001 at 4:00 p.m.
3. The Objection Deadline has passed and no objections appear on the docket or were served upon the undersigned counsel. At the request of counsel for the Unsecured Creditor's Committee, the form of the proposed order has been modified to clarify the relief sought. That order is attached to this

certificate. The changes in the proposed order do not substantively change the relief sought in the Motion. Accordingly the Motion may be granted.

DATE: December 18, 2001

Respectfully Submitted,

COLM F. CONNOLLY
United States Attorney

By: /s/ Christopher J. Kayser
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